

CHAPTER 219

MILITARY SERVICE TAX EXEMPTION

S. F. 18

AN ACT relating to the filing of claim for military service tax exemption.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Section four hundred twenty-seven point five (427.5),
 2 Code 1954, is hereby amended by striking the word "county" in line
 3 twenty-one (21) and the word "auditor" in line twenty-two (22) of
 4 said section and inserting in lieu thereof the words "city or county
 5 assessor, as the case may be". Further amend said section by inserting
 6 after the period in line thirty-six (36) thereof the following: "The as-
 7 sessor shall tabulate and deliver or file said claims with the county
 8 auditor, having his recommendations for allowance or disallowance
 9 endorsed thereon. In case the owner of the property is in active service
 10 in any of the armed forces of the United States or of this state, includ-
 11 ing the nurses' corps of the state or of the United States, said claim
 12 may be executed and delivered or filed by the owner's spouse, parent,
 13 child, brother, or sister, or by any person who may represent him under
 14 power of attorney."

1 SEC. 2. Section four hundred twenty-seven point six (427.6), Code
 2 1954, is hereby amended by inserting a period after the word "filed" in
 3 line five (5) of the first paragraph thereof and by striking the bal-
 4 ance of said paragraph. Further amend said section by inserting
 5 the word "only" immediately after the word "exemption" in line four
 6 (4).

Approved April 22, 1955.

CHAPTER 220

PERSONAL PROPERTY TAXES

H. F. 237

AN ACT to amend sections four hundred forty-five point eight (445.8) and four hundred forty-five point twenty-nine (445.29), Code 1954, relating to the publication of the list of delinquent personal property taxes and relating to the lien of personal property taxes.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Section four hundred forty-five point eight (445.8),
 2 Code 1954, is hereby amended by adding thereto the following:
 3 "The treasurer shall cause to be compiled a list of all delinquent per-
 4 sonal property taxes for the current assessment year, as shown by the
 5 delinquent personal property tax list. Such list shall show the amount
 6 of the taxes delinquent when the amount of the tax is more than five
 7 dollars (\$5.00) and the amount of penalty, interest and costs thereon,
 8 the name of the owner, if known, or the person, if any, to whom it is
 9 taxed, and shall be published in some newspaper in the county once
 10 each week for two consecutive weeks, the last of which shall be not
 11 more than two weeks before the first Monday in December, and by